



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

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CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

NOTICE

AVIATION FUELS RATE CHANGES

Effective October 1, 2012, the Alabama Terminal Excise Tax Act 2011-565 will go into effect, moving the point of taxation on motor fuels from the distributor level to the terminal rack. This Act also changes the state tax rates on aviation gasoline and jet fuel, beginning with the October 2012 filing period. The excise tax rates will be as follows:

Jet or Turbine Fuel - \$.035 per gallon

Aviation Gasoline - \$.095 per gallon

These are fixed rates that are set in the new tax law; consequently, these rates will not be reevaluated and changed yearly as done in the past.

If you have any questions concerning this notice, please contact our office at the address or telephone number shown below.

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